

**ABSTRACT**

In a particular embodiment, an absorbent article incorporates a material having a necked base layer of a generally fluid permeable material and at least two strips or regions of elastomeric material attached to the necked base layer material with a space therebetween such that a center region of the necked base layer material is bordered on at least two sides by composite regions of the elastomeric materials and the base layer material. The center region of necked base layer material is maintained in its necked condition and attached to an absorbent body of the article. The composite side regions are stretchable in at least a first direction as a result of tensioning and necking-in the base layer material prior to attaching the elastomeric materials. The material may be incorporated as a bodyside liner in the absorbent article.